

The Pensacola Journal
DAILY WEEKLY SUNDAY
Journal Publishing Company
LOIS K. MATES, President.
Conducted from 1892 to 1918 Under the Editorship and Management of Col. Frank L. Mates.

MEMBER ASSOCIATED PRESS
American Newspaper Publishers' Association
Florida Press Association
Southern Newspaper Publishers' Association

SUBSCRIPTION RATES:
One Week, Daily and Sunday \$.15
Two Weeks, Daily and Sunday30
One Month, Daily and Sunday85
Three Months, Daily and Sunday 2.50
Six Months, Daily and Sunday 4.50
One Year, Daily and Sunday 8.00
Sunday Only, One Year 1.50
The Weekly Journal, One Year 1.00
Mail subscriptions are payable in advance and papers will be discontinued on expiration date.

OFFICE: Journal Bldg., Cor. Intendencia and De Luna Streets.
PHONES: Editorial Rooms, 23; President, 48; Business Office, 1300.

The Associated Press is exclusively entitled to the use for republication of all news credited to it or not otherwise credited in this paper and also to local news published.

Entered as second class matter at the postoffice in Pensacola, Florida, under Act of Congress, March 3, 1879.

Represented in the General Advertising Field by COHEN, LORENZEN & WOODMAN, New York, Chicago, Detroit, Kansas City, Atlanta.

THURSDAY MORNING, MAY 1, 1919.

THE INDEX OF PROSPERITY.

Your prosperity is bound up with Pensacola's. Pensacola's prosperity is bound up with that of its business houses, its industries, its banks and its merchants.

They in turn depend upon you—upon your co-operation and backing. The circle is complete. You cannot escape it.

If your money stays here, within the home circle, the town flourishes, its schools thrive, its realty values rise, its civic undertakings prosper, its inhabitants—you included—are well off.

If you scatter your money abroad in making out-of-town purchases, then some other city thrives as a result of your industry, and your own town's prosperity withers. Your individual prosperity withers with it.

How shall you gauge your prosperity?

Doesn't it mean, after all, simply the completeness of your well-being? Doesn't it involve something more than the mere size of your income? The real criterion is not the number of cents in your pocketbook, but the sense of comfort in your soul.

That man is satisfied with life who has an established position in a thriving community. You wouldn't want ten times your present income, if you were earning it in the middle of the Sahara desert.

By every act of your daily life you indicate that you are happier for living in a prosperous community. When you take the street car to work, when you lunch in a restaurant, when you send your children to school, when you take the family to the movies, when you draw a book from the library, when you enjoy an outing in the park, when you attend church, you are profiting from the benefits of community life. Granting, as you do by every act, that in community life lies your well-being, it follows that the more prosperous the community the greater that well-being.

If it is to your interest to live in a town, it is pre-eminently to your interest to keep that town thriving, for only while it thrives will it be able to offer you in the highest degree the advantages because of which you prefer town life.

And remember that it is the home town merchant whose prosperity is the index of your town's prosperity! More, it is the backbone of it.

The home merchant is the man whose clerks live in Pensacola. They spend their money in Pensacola. Their spending increases the wealth of the town. Their presence increases its population, its demand for commodities. The demand increases the supply available for you; it stimulates local production, boosts local industries, adds again to the local prosperity.

The home merchant is the man who pays heavy taxes, and thus helps to support the schools, to maintain fire and police protection, to pave the streets, to support Pensacola's charity and institutions, churches and hospitals.

He is the man whose activities increase realty values, make prosperous the banks, attract new industries and new citizens, draw buyers from the country here and thus still further increase the wealth in which every citizen of Pensacola shares.

The case is clear; the circle stands intact and unbreakable.

The home merchant is the guarantor of Pensacola's prosperity—and yours.

Will you not stand by him as loyally as he serves you?

Be fair to him. Be fair to Pensacola. Be fair to yourself.

What you need, buy now!
And buy it in Pensacola.

A Dutchman who became Queen Elizabeth's coachman was the first to introduce coaches in England.

TO CELEBRATE VICTORIAN CENTENARY.

Many of the details have now been arranged for the commemoration of the Queen Victoria centenary next month. The English are determined that the celebration shall be one of the most notable of its kind which has ever been held. While lacking the pomp and pageantry which attended the famous jubilee celebrations held during the Queen's lifetime, the coming celebration will nevertheless be of a most impressive character.

Virtually every city, town and hamlet throughout the United Kingdom, and in other parts of the empire as well, will have its local celebration in honor of the memory of the most popular sovereign who ever occupied the British throne. Historical and other societies are co-operating in the arrangements for the observance, in which the different women's organizations will have a prominent part.

In London the celebration probably will extend over several days. Numerous public meetings will be held under the auspices of organizations widely varied in character, with the program culminating in a great public memorial service in St. Paul's Cathedral, which will be attended by the members of the royal family, the cabinet ministers, prominent representatives of the army and navy, and a long list of invited guests of distinction.

May 24 is the date known as Victoria Day. All over the world it is celebrated as the birth date of the Princess Victoria, who in 1837, a girl of 18 years of age, ascended the throne as queen of Great Britain and Ireland. For nearly sixty-five years she continued her rule. Only two British sovereigns have had reigns approaching hers in length—George III, her grandfather, whose reign, commonly called sixty years, lacked nine months of that length, and Henry III, who reigned fifty-six years. Only one longer reign is recorded in the history of Europe, that of Louis XIV., who nominally reigned for seventy-two years.

The reign of Queen Victoria was remarkable, not only in length of years but for many other reasons as well. It covered the great period of expansion of the British empire. During her reign of sixty-four years Britain added to her empire 275,000 square miles—a territory larger than Austria; in India, 80,000 square miles—a space as vast as Great Britain; in the rest of Asia, 200,000 square miles—a region as large as Germany; in South Africa and in West and East Africa, 1,000,000 square miles, or about half the extent of European Russia.

In arts and letters, in inventions, industrial development and commercial expansion the Victorian Era was a golden age in British history. The gradual removal of religious disabilities was a conspicuous feature of legislation during Victoria's reign. Another supreme characteristic of the period was the progress made toward admitting all the people to a full and equal share in the government.

It is fitting that the women's organizations should have a prominent part in the Victoria centenary celebration, for the achievements of women were one of the glories of Victoria's reign. The age produced no greater novelist than George Eliot; no better incarnation of organizing ability and divine tenderness than Florence Nightingale. In Mrs. Browning it produced the greatest woman poet since Sappho. In political economy it gave the world Harriet Martineau and Mrs. Fawcett.

Victoria's reign, indeed, was emphatically the period of women. Until she came to the throne there had been no organized effort toward the higher education of women. But during her reign it became no longer the mark of a blue stocking to go to Gorton. Long before the Victorian Era came to a close a university girl had become as familiar a phenomenon in England as a university lad.

Serviceable barrels of standard size are now made of paper.

Durable strings for lacing machine-belts are sometimes made of eel skin.

The production of yarn from paper was known in Japan more than a century ago.

The extent of Canada's sea coast is equal to half the circumference of the world.

A curiosity of the calendar is that a century can never begin on Wednesday, Friday or Saturday.

Chinese fathers cannot leave more property to one son than to another. All must have an equal share.

The normal year of three hundred and sixty-five days always ends on the same day of the week on which it begins.

In olden times the Greek athlete trained on a diet of new cheese, dried figs, boiled grain, milk and warm water.

CHILD LABOR
TAX LAW IS
NOW INFRANCE

NEW NATIONAL MEASURE APPLIES TO EMPLOYMENT OF CHILDREN UNDER 14 AND 16 YEARS OF AGE.

Employment of one child for one day in conflict with the child labor provisions of the new revenue bill will subject the employer's business to a tax of 10 per cent of the net profits for the taxable year. This is the interpretation of the Bureau of Internal Revenue, the administrator of the new law.

The child labor provisions of the new bill became effective April 25, 1919, after that date the profits of any mine or quarry in which children under sixteen years of age, or any mill, cannery, workshop, factory of manufacturing establishment in which children under fourteen years of age are employed or permitted to work "during any portion of the taxable year," is subject to the 10 per cent tax. A single specific exception is made of boys' and girls' canning clubs, such as are recognized by the department of agriculture.

Plans for the enforcement of the law have been practically completed. There is being formed in the Bureau of Internal Revenue a division to be known as the child labor tax division.

While it is the purpose of the Bureau of Internal Revenue strictly to enforce the law, its aim is to administer its provisions in a way to cause as little inconvenience as possible to the business world and to offer no injustice to employees. It is the intention to accept in confirmation of the age of the child, with certain restrictions as to revocation and suspension, the age certificate, working or employment certificate or permit, or other similar permit issued under the laws of the state. In some of the states where adequate laws do not exist this will not be feasible. These states are probably North Carolina, South Carolina, Georgia, Mississippi and Texas. The plan is that federal agents are to visit localities in such states where establishments employ child labor and issue the certificates in person.

The act imposes a penalty of a fine of not more than \$1,000, or imprisonment for not more than three months, or both fine and imprisonment, for knowingly presenting false evidence in relation to a birth certificate or application therefor.

The law provides that in none of the industries within the scope of the law shall children within the age limits be permitted to work more than eight hours a day, or more than six days a week, or before the hour of 6 a. m. or after 7 p. m., without the assessment of the tax. Such industries will be required to keep a time record showing the hours of employment of each child between fourteen and sixteen years of age, for the information of federal inspectors.

The Bureau of Internal Revenue will maintain a force of inspectors who are authorized to enter and inspect, at any time, any mine, quarry, mill, cannery, workshop, factory or manufacturing establishment.

In computing net profits, employers of child labor are allowed the following deductions:

Running expenses, including rentals, cost of repair and maintenance, heat, power, insurance, management, a reasonable allowance for salaries or other compensation for other personal services rendered, and for depreciation.

Interest paid within the taxable year on debts or loans contracted to meet the needs of the business, and the proceeds of which actually have been used to meet such needs.

Taxes of all kinds during the taxable year with respect to the business or property relating to the production.

Losses sustained during the taxable year in connection with the business, including losses from fire, storm, flood, or other casualties not compensated for by insurance or otherwise.

Return of the tax imposed on employers of child labor must be made on or before the "first day of the third month following the close of the taxable year." The taxable year means the calendar year, or the fiscal year ending during such calendar year. The first taxable year is for the period from April 25 to December 31, 1919, or such portion of such period as is included within the fiscal year.

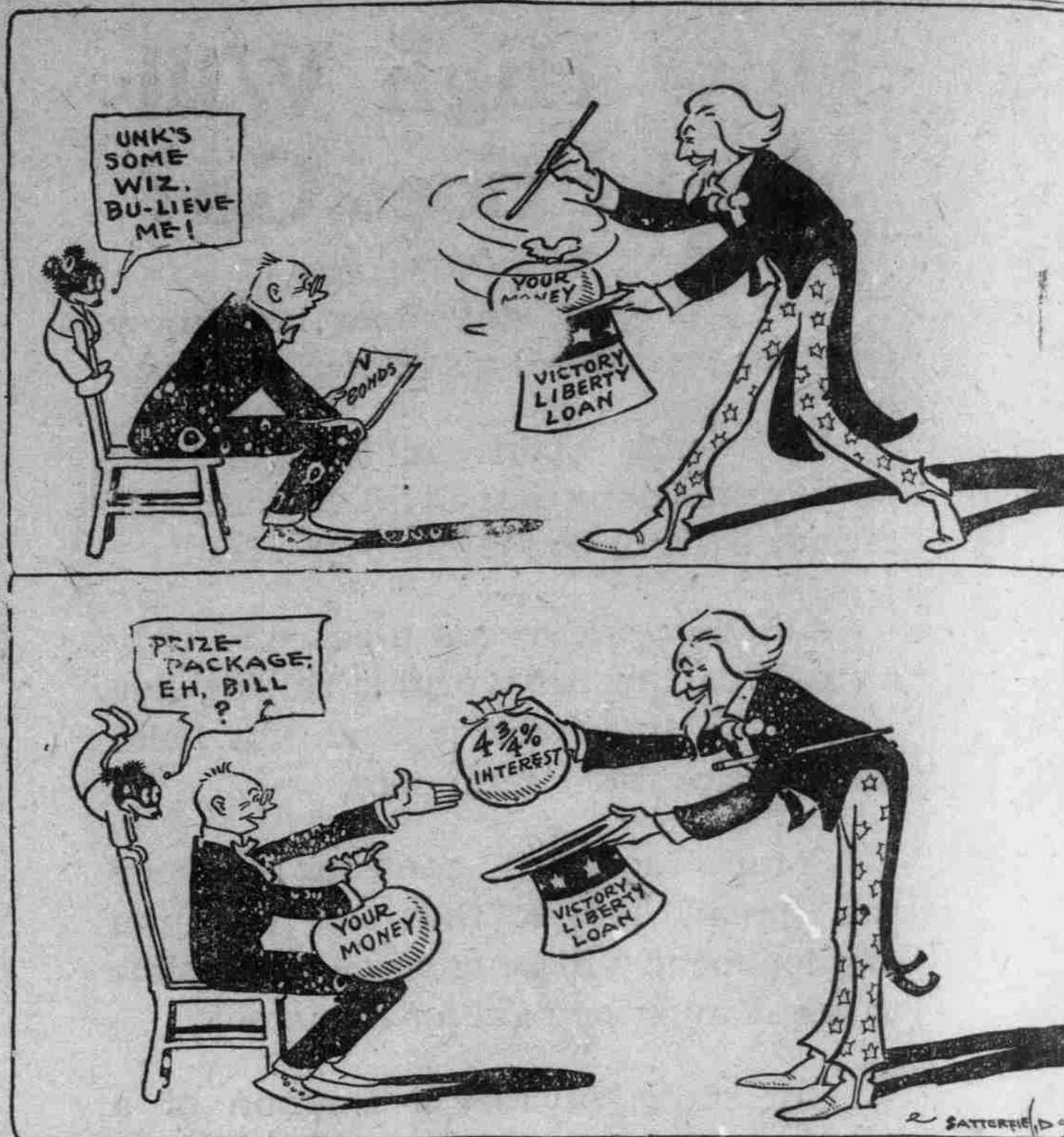
Collectors of Internal Revenue will remit these returns to the commissioner who will notify the person making the return of the amount of tax due. Payment of the tax must be made on or before thirty days from the date of such notice.

The penalty for failure to make a return or pay the tax within the time specified is a fine of not more than \$1,000. For "willfully refusing," or "willfully attempting" in any manner to defeat or evade the tax on the part of any individual, corporation or partnership, or any officer or employee of any corporation, or member or employee of a partnership, the penalty is a fine of not more than \$10,000, or imprisonment for one year, or both, together with the cost of prosecution.

The 1916 act which forbade the movement in interstate commerce of the products of child labor was declared unconstitutional by the supreme court of the United States in a decision issued June 3, 1918, on the ground that it infringed the rights of the states to control such questions.

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THE MAGICIAN



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